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contd.

Nb, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder.

Please add the following new claims:

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9. (New) A heat-resisting steel that is obtained by subjecting the heat-resisting steel according to claim 1 to a heat treatment comprising the steps of normalizing the heat-resisting steel, and oil-cooling the normalized heat-resisting steel to a temperature of 300°C or lower.

10. (New) A heat-resisting steel that is obtained by subjecting the heat-resisting steel according to claim 2 to a heat treatment comprising the steps of normalizing the heat-resisting steel, and oil-cooling the normalized heat-resisting steel to a temperature of 300°C or lower.

11. (New) A steam turbine rotor comprising the heat-resisting steel according to claim 1.

12. (New) A steam turbine rotor comprising the heat-resisting steel according to claim 2.

13. (New) The heat-resisting steel according to claim 1, wherein all of Nb and a part of Fe are replaced with V and/or Ti to make the V content 0.23 (exclusive) - 0.35 wt.%, and the Ti content 0.02 (exclusive) - 0.03 wt.%, the heat-resisting steel thus containing no Nb other than that existing as the impurity.

14. (New) The heat-resisting steel according to claim 2, wherein all of Nb and a part of Fe are replaced with V and/or Ti to make the V content 0.23 (exclusive) - 0.35 wt.%, and the Ti content 0.02 (exclusive) - 0.03 wt.%, the heat-resisting steel thus containing no Nb other than that existing as the impurity.

15. (New) The heat-resisting steel according to claim 1, wherein all of Nb and Ti, and a part of Fe are replaced with V to make the V content 0.23 (exclusive) - 0.35 wt.%, the heat-resisting steel thus containing no Nb and Ti other than those existing as the impurities.

16. (New) The heat-resisting steel according to claim 2, wherein all of Nb and Ti, and a part of Fe are replaced with V to make the V content 0.23 (exclusive) - 0.35 wt.%, the heat-resisting steel thus containing no Nb and Ti other than those existing as the impurities.

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17. (New) A heat-resisting steel according to claim 1 consisting of 0.15 - 0.30 wt.% C, 0.05 - 0.3 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.15 - 0.23 wt.% V, 1.5 - 2.5 wt.% W, 0.01 - 0.02 wt.% Ti, 0.01 - 0.08 wt.% Nb, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder.

18. (New) A heat-resisting steel according to claim 2 consisting of 0.15 - 0.30 wt.% C, 0.05 - 0.3 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.15 - 0.23 wt.% V, 1.5 - 2.5 wt.% W, 0.3 - 0.8 wt.% Mo, 0.01 - 0.02 wt.% Ti, 0.01 - 0.08 wt.% Nb, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder.

19. (New) The heat resisting steel according to claim 4, wherein a part of Fe is replaced with Ni to make the Ni content 0.1 - 3.0 wt%.

20. (New) The heat resisting steel according to claim 4, wherein a part of Fe is replaced with Cu to make the Cu content 0.1 - 3.0 wt%.